REMARKS/ARGUMENTS

Claims 9-16 are pending and rejected. Claims 12 and 16 are cancelled without prejudice or disclaimer. Claims 1-8 and 17-24 were previously cancelled.

Claims 9 and 13 are rejected under 35 U.S.C. § 103(a) as being unpatentable over Santini, U.S. Patent No. 6, 130,809 in view of Japanese Patent Publication No. JP 60-72249, (hereinafter "JP '249"). Claims 10 and 14 are rejected under 35 U.S.C. § 103(a) as being unpatentable over Santini, in view of JP '249, and further in view of Armstrong et al., (hereinafter "Armstrong"), U.S. Patent No. 5,901,432. Claims 11 and 15 are rejected under 35 U.S.C. § 103(a) as being unpatentable over Santini, in view of Chen et al., (hereinafter "Chen"), U.S. Patent No. 5,652,687, and further in view of Jones (hereinafter "Jones"), U.S. Patent No. 4,337,132. Claims 12 and 16 are rejected under 35 U.S.C. § 103(a) as being unpatentable over Santini, JP '249, Armstrong and Jones.

Applicants maintain the cited references do not teach or suggest at least a trim structure comprising a portion of a first magnetic layer and a portion of a second magnetic layer in direct contact with a portion of a gap layer (e.g., as described in claim 9). See also e.g., Figs. 4B, 5B, 6B

At least these features are absent from the cited references for at least the following reasons. Santini fails to describe at least this limitation. See e.g., cited Figure 24. The remaining Figures of Santini fail to describe such limitations as well. Chen also fails to describe at least this limitation. See cited Figure 7. The remaining Figures of Chen fail to describe such limitations as well. Armstrong, and Jones fail to make up for the deficiencies of Chen, and Santini as well. Although these references are generally directed toward producing a magnetic

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 $read/write\ heads,\ they\ fail\ to\ teach,\ suggest\ or\ describe\ at\ least\ providing\ a\ trim\ structure$

comprising a portion of a first magnetic layer and a portion of a second magnetic layer in direct

contact with a portion of a gap layer.

The Office Action asserts Santini teaches a trim structure, citing TW of P1 in Figure 21.

See Office Action dated 5/16/2008, paragraph 3. Applicants disagree. Santini describes TW as

the "track width". See e.g., column 11, lines 50-54 ("A first pole tip 230 is located on the front

component of the first pole piece layer and has a width at the ABS which defines the track width

(TW) of the write head, as shown in FIGS. 20 and 21.") Applicants submit one of skill in the art

readily understands a track width is not the same as a trim structure comprising a portion of a

first magnetic layer and a portion of a second magnetic layer in direct contact with a portion of a

gap layer (e.g., as described in claim 9). Therefore, the current rejection is lacking.

In order to support proper §103(a) rejections, the cited references must teach, suggest or

describe each and every limitation of independent claim 9. For at least the reasons described

above, they do not; therefore, the current rejections are lacking. Applicant submits claim 9 is currently allowable, and claims 10-16 are allowable for depending from allowable base claims.

Request for Allowance

It is believed that this Amendment places the application in condition for allowance, and

early favorable consideration of this Amendment is earnestly solicited.

If, in the opinion of the Examiner, an interview would expedite the prosecution of this

application, the Examiner is invited to call the undersigned attorney at the telephone number

listed below.

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The Office is hereby authorized to charge any fees, or credit any overpayments, to

Deposit Account No. 11-0600.

Respectfully submitted,

KENYON & KENYON LLP

Dated: September 15, 2008 By: /Mark D. Yuan/

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